AMENDED CLAIM SET:

1. – 15. (cancelled).

16. (previously presented) The powder composition according to claim 27, wherein the functional food material is a substance susceptible to deterioration by light, heat, or oxygen.

17. (previously presented) The powder composition of claim 27, wherein the lipid content of the delipidated egg yolk is 10% by weight or less of the solid ingredients of the delipidated egg yolk.

18. (cancelled).

19. (currently amended) A food comprising the powder composition according to any one of claims ~~14, 16 to 18,~~ 16, 17, or 27.

20. (currently amended) A method for preparing a powder composition, which method comprises the steps of:

mixing 100 parts by weight of a delipidated egg yolk with 10 to 1000 parts by weight of water,

spray-drying the resulting mixture at 50 to 200 °C to prepare porous, delipidated egg yolk particles having pores ranging in size from 0.1 to 10 μm on surfaces thereof,

mixing the resulting delipidated egg yolk particles with a functional food material, which functional food material is selected from the group consisting

of substances that have undesirable flavor and substances that are susceptible to deterioration, to provide a mixture containing the functional food material and the delipidated egg yolk particles, and

drying the resulting mixture to a water content of 10 weight-% or less under reduced pressure, thereby providing food-impregnated particles having an average particle size of from 1 to 100 μm.

21. (previously presented) The method of claim 20, wherein the mixture is dried under reduced pressure with stirring in the drying step.

22. (previously presented) The method of claim 20, wherein the egg yolk is delipidated by solvent extraction, enzyme decomposition, pressure extraction, centrifugation, super critical extraction, or isolation with an absorbent.

23. (previously presented) The method of claim 20, wherein the egg yolk is delipidated using ethanol in an amount of 400-5000 parts by weight per 100 parts by weight of raw material egg yolk.

24. (previously presented) The method of claim 20, wherein the spray-drying step dries the mixture to a water content of 10 weight-% or less.

25. (previously presented) The method of claim 20, wherein the mixture containing functional food material and delipidated egg yolk particles contains 5 to 60 weight-% food and 95 to 40 weight-% delipidated egg yolk.

26. (previously presented) The method of claim 20, wherein the drying step is conducted under a reduced pressure of 100 mm Hg or less.

27. (previously presented) A powder composition comprising the product of the process of claim 20.